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ALEXANDRIA, LOUISIANAFINANCIAL REPORT  
JUNE 30, 2001

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Release Date 1/5/03

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**Certified Public Accountant**

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**INDEPENDENT AUDITOR'S REPORT**

To The Board of Commissioners  
Rapides Area Planning Commission  
Alexandria, Louisiana

I have audited the general purpose financial statements of the Rapides Area Planning Commission as of June 30, 2002, and for the year then ended, as listed in the table of contents. Those general purpose financial statements are the responsibility of the Rapides Area Planning Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Rapides Area Planning Commission as of June 30, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 27, 2002 on my consideration of the Rapides Area Planning Commission's internal control over financial reporting and my tests of its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Rapidan Area Planning Commission. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

  
Roland D. Knaflhaus, CPA  
December 27, 2002



**Roland D. Kraushaar**  
**Certified Public Accountant**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To The Board of Commissioners  
Rapides Area Planning Commission  
Alexandria, Louisiana

I have audited the *general purpose financial statements* of the Rapides Area Planning Commission, as of and for the year ended June 30, 2002, and have issued my report thereon dated December 27, 2002. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Rapides Area Planning Commission's *general purpose financial statements* are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Reporting**

In planning and performing my audit, I considered the Rapides Area Planning Commission's internal control over general purpose financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions.

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, would adversely affect the Rapidan Area Planning Commission's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2002-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe item 2002-1 of the reportable conditions described above is a material weakness.

This report is intended for the information of management, and federal awarding agencies and pass-through entities.

  
Robert D. Kraschur, CPA  
December 17, 2002

BAKERS AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

COMBINED BALANCE SHEET -  
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP  
JUNE 30, 2002

	GOVERNMENTAL FUND TYPE GENERAL	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMORANDUM ONLY)
<b>ASSETS</b>			
Cash	\$ 28,277	\$ -	\$ 28,277
Accounts receivable	79,881	-	79,881
Furniture and equipment	-	96,990	96,990
Deposits	900	-	900
<b>Total assets</b>	<b>\$ 109,158</b>	<b>\$ 96,990</b>	<b>\$ 206,148</b>
<b>LIABILITIES &amp; FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 18,237	\$ -	\$ 18,237
Payroll taxes payable	5,181	-	5,181
<b>Total liabilities</b>	<b>23,418</b>	<b>-</b>	<b>23,418</b>
<b>FUND EQUITY</b>			
Investment in general fixed assets	-	96,990	96,990
Fund balances:			
Unreserved:			
Undesignated	81,731	-	81,731
<b>Total fund equity</b>	<b>81,731</b>	<b>96,990</b>	<b>178,721</b>
<b>Total liabilities and fund equity</b>	<b>\$ 105,148</b>	<b>\$ 96,990</b>	<b>\$ 202,138</b>

See Notes to Financial Statements.

BAKERS AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE-  
GOVERNMENTAL FUND TYPE-GENERAL FUND  
Year Ended June 30, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Intergovernmental	\$ 58,641	\$ 58,640	\$ -
Federal grants & contracts	218,031	199,856	(18,175)
Technical assistance	90,200	90,347	147
Miscellaneous	<u>1,600</u>	<u>1,815</u>	<u>215</u>
Total revenues	<u>358,472</u>	<u>349,658</u>	<u>(8,814)</u>
<b>EXPENDITURES</b>			
Current			
General and administrative	348,000	318,036	29,964
Programs	<u>17,000</u>	<u>40,732</u>	<u>(23,732)</u>
Total expenditures	<u>365,000</u>	<u>358,768</u>	<u>6,232</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(6,528)	(10,809)	4,281
<b>FUND BALANCE</b>			
Beginning of year	<u>201,700</u>	<u>201,700</u>	<u>-</u>
End of year	<u>\$ 195,172</u>	<u>\$ 190,891</u>	<u>\$ 4,281</u>

See Notes to Financial Statements



RAPIDES AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Rapides Area Planning Commission (RAPC) was formed by ordinances of Alexandria, Pineville, and the Rapides Parish Police Jury dated December 10, 1968. This authority was granted by Louisiana Revised Statutes 33:131. Glenmora, Woodworth, Bogert, Hall and Cheneyville have since joined the RAPC.

The function of RAPC is to assist member governmental bodies in planning, acquiring grants, and any other projects and programs so requested.

The RAPC, through its Executive Director, reports directly to the Board of Commissioners. This board is the policy making body and is composed of representatives of the seven governmental units.

The accounting and reporting practices of the Rapides Area Planning Commission, conform to generally accepted accounting principles as applicable to governmental units on a consistent basis between periods. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies and practices.

Fund Accounting

The accounts of the Rapides Area Planning Commission are organized on the basis of funds and account groups each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The fund and account group presented in the financial statements in this report are as follows:

RAPIDES AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
(Continued)

June 30, 2002

Governmental Fund Type

Governmental funds are those through which most governmental functions of the Commission are financed. The acquisition, use and balances of the Commission's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Commission's governmental fund type:

General Fund -

The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those required to be accounted for in another fund.

Account Group

General Fixed Assets -

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. At June 30, 2002 all fixed assets were recorded based upon historical cost.

RAPIDES AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
(Continued)

June 30, 2002

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are maintained on the modified accrual basis of accounting, wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

Funding Policies and Sources of Funds

The Commission receives its monies through grants, technical assistance, dues, and interest income. The major sources of these funds are received from the Department of Labor, Department of Transportation and Development, and the Rapides Parish Police Jury.

Budget Policy

Budgets for the federal grants are prepared and approved by the grantor of the funds for each respective program. Budgets for the local funds are prepared by the governing board of the Commission. All budgets whether federal, state, or local, are legally adopted on a basis consistent with generally accepted accounting principles (GAAP). In relation to federal grants, whether received directly from the federal agency or a state administered federal fund, budgets are not normally amended unless the grantor expands or changes the scope of a particular project. As the project evolves, the grantor usually has some discretion concerning distribution of revenues/expenditures among respective tasks within the project.

Expenditures

Expenditure accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Commission as an extension of formal budgetary integration in the funds.

RAPIDS AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
(Continued)

June 30, 2002

Cash and Cash Equivalents

Cash includes amounts in an interest bearing demand deposit. Interest is credited monthly to the interest account.

Total Columns of Combined Statements - Overview

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Cost Allocation Method

The RAPC allocated Total Indirect Expenses (Schedule Z) based on direct salaries for each project. The Indirect Overhead Rate is computed as follows:

	<u>2002</u>
Total Allowable Indirect Expense	\$ 123,699
Divided by: Total Direct Labor	196,354
Indirect Overhead Rate	64.93

Accumulated Unpaid Vacation

The Commission's liability for unpaid vacation is immaterial and no accrual has been made.

**RAPIDES AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

June 30, 2002

**NOTE 2 - ACCOUNTS RECEIVABLE**

The accounts receivable balances at June 30, 2002 are as follows:

	2002
TRANSIT	\$ 4,024
SEWER INSPECTIONS	26,188
BOTH	8,108
ALEXANDRIA	4,888
FENEVILLE	188
WOODBRIDGE	758
BALL	1,188
BOUCE	112
Gibson	648
Cheneyville	182
Total Accounts Receivable	<b>\$79,982</b>

**NOTE 3 - BOARD OF COMMISSIONERS' COMPENSATION**

The Board of Commissioners is a voluntary board; therefore, no compensation has been paid to any member.

**NOTE 4 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 2001	Additions	Depreciation	Balance June 30, 2002
Furniture and equipment	\$ 87,478	\$ 8,912	-	\$ 96,390

**NOTE 5 - DEPOSITS**

The Rapides Area Planning Commission maintains cash in one checking account. At year end, the carrying amount of the Commission's deposits were \$ 23,799 and the bank balance was \$ 16,161. Of the bank balance, \$ 16,161 was covered by federal depository insurance. There were no uninsured or uncollateralized deposits.

RAPIDES AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
(Continued)

June 30, 2002

**NOTE 6 - RETIREMENT COMMITMENTS**

As of June 30, 2002 all employees of the Commission are members of the Social Security System. Social Security paid during the fiscal year ended June 30, 2002 was \$ 14,744 on qualified payroll of \$ 190,434.

Every month the employees have various amounts withheld out of their checks for pension benefits. The amount withheld is then paid to PERSCO. The Commission has no further obligation.

**NOTE 7 - CONTINGENT LIABILITIES**

At June 30, 2002 the Commission was not involved in litigation.

**NOTE 8 - OPERATING LEASE**

The Commission is leasing office space from the Rapides Parish Police Jury on a month-by-month basis in the amount of \$1,200 a month. This is an operating lease, and is shown as expenditure.

## SUPPLEMENTAL INFORMATION

RAPIDES AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

STATEMENT OF REVENUES/EXPENSE  
(GAAP BASIS) AND ACTUAL  
GOVERNMENTAL FUND TYPE-GENERAL FUND  
Year Ended June 30, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>FEDERAL GRANTS &amp; CONTRACTS</b>			
DODD-FI	\$ 111,621	\$ 111,621	-
DODD-SSPP	21,698	23,999	1,300
EOQ Grant	<u>70,000</u>	<u>52,412</u>	<u>(17,588)</u>
Total Federal Grants & Contracts	<u>203,319</u>	<u>188,032</u>	<u>(15,287)</u>
<b>INTERGOVERNMENTAL</b>			
<b>DUES</b>			
Alexandria	18,395	18,395	-
Flacville	6,750	6,750	-
Boyer	315	315	-
Woodworth	287	287	-
Climaco	640	640	-
Rapides Parish Police Jury	20,625	20,625	-
Hall	1,780	1,380	-
Cheneyville	<u>340</u>	<u>341</u>	<u>-</u>
Total Dues	<u>58,042</u>	<u>58,041</u>	<u>-</u>
<b>TECHNICAL ASSISTANCE</b>			
Boat/Dock Permits	700	700	-
Dock/Bldg Permits	-	30	30
APPS Permits	10,000	14,749	(250)
Development Reviews	12,500	11,848	148
GIS Development	<u>20,000</u>	<u>21,880</u>	<u>-</u>
Total Technical Assistance	<u>43,200</u>	<u>48,347</u>	<u>147</u>
Total Intergovernmental	<u>101,244</u>	<u>106,228</u>	<u>(4,984)</u>
<b>MISCELLANEOUS</b>			
Miscellaneous Income	1,800	1,483	293
Interest Income	<u>800</u>	<u>741</u>	<u>(159)</u>
Total Miscellaneous	<u>2,600</u>	<u>2,224</u>	<u>373</u>
<b>TOTAL REVENUES</b>	<u>\$ 208,164</u>	<u>\$ 241,225</u>	<u>\$ (33,061)</u>



RAPIDS AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

STATEMENT OF EXPENDITURES-  
BUDGET (GAAP BASIS) AND ACTUAL  
GOVERNMENTAL FUND TYPE-GENERAL FUND  
Year ended June 30, 1992

				VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET		ACTUAL	
<b>GENERAL AND ADMINISTRATIVE</b>				
Salaries	\$ 191,800	\$	190,514	\$ 1,286
Group insurance	41,800		40,913	887
Building lease	14,400		14,400	-
General insurance	150		151	(1)
Copies and supplies	1,115		-	1,115
Equipment	13,000		4,996	8,004
Office supplies	8,000		18,559	(10,559)
Drafting and art supplies	400		379	21
Postage	3,900		3,715	185
Library	700		58	642
Books and subscriptions	1,400		1,300	100
Telephone	4,300		6,713	(2,413)
Utilities	180		180	-
Interest	600		640	(40)
Bank charges	400		350	50
Registration fees	100		3,080	(3,180)
Travel	1,100		1,532	(432)
Mileage	1,100		1,607	(507)
Audit	1,700		1,798	(98)
Equipment maintenance	8,000		8,308	(308)
Building repair	110		107	3
Janitor and grounds	1,100		1,095	5
Consultants	100		100	-
Miscellaneous	100		1,281	(3,181)
Data processing	600		-	600
Public Relations	-		34	(34)
Interest and penalties	1,000		1,620	(620)
Payroll taxes	14,718		14,261	457
Contingency	28,831		-	28,831
Total G. & A. expenditures	<u>345,000</u>		<u>318,794</u>	<u>26,206</u>
<b>PROJECT EXPENDITURES</b>				
	<u>10,000</u>		<u>43,712</u>	<u>(33,712)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 355,000</u>	<u>\$</u>	<u>362,506</u>	<u>\$ 11,202</u>

(See Notes to Financial Statements.)

RAPIDES AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

SCHEDULE OF FINDINGS, QUESTIONED COSTS  
AND CORRECTIVE ACTION

Year Ended June 30, 2002

<u>FUND INVOLVED</u>	<u>FINDINGS</u>	<u>COST</u>
General Fund	2002-1 Inadequate Segregation of Duties	N/A
	<p><u>Finding:</u></p> <p>Due to the small number of accounting employees, the Commission did not have adequate segregation of functions within the accounting system.</p> <p><u>Recommendation:</u></p> <p>Based upon the size of the accounting operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.</p> <p><u>Response and/or Corrective Action:</u></p> <p>No response and/or corrective action necessary.</p>	

RAPIER AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
for the Year Ended June 30, 2000

	PTA LA-05-0000	DDTD PL-00110015	LDHQ 240017
<b>REVENUES</b>			
Grants and technical assistance	\$ 20,990	\$ 121,600	\$ 51,113
Local match - in kind	3,996	31,000	34,608
Direct expenses	-	-	7,158
Total revenue	<u>28,986</u>	<u>154,600</u>	<u>94,181</u>
<b>EXPENDITURES</b>			
Direct expenditures			
Salaries	18,715	96,400	49,152
Equipment	-	-	3,116
Total direct expenditures	18,715	96,400	52,268
Indirect expenditures			
Overhead as a percentage of salaries	11,666	56,179	28,116
Total program expenditures	<u>30,381</u>	<u>152,579</u>	<u>80,379</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>\$ (955)</u>	<u>\$ 1,344</u>	<u>\$ 7,802</u>

RAPIER AREA PLANNING COMMISSION  
ALEXANDRIA, LOUISIANA

SCHEDULE 2

SCHEDULE OF INDIRECT EXPENSES  
Year Ended June 30, 1981

Payroll taxes	\$	14,866
Group insurance		40,268
Building rent		14,485
General insurance		121
Equipment maintenance		8,588
General office supplies		82,828
Postage		1,323
Building Repair		327
Telephone		4,713
Internet		682
Janitorial		2,085
Taxes		2,552
Copy and supplies		3,128
Dues and subscriptions		1,362
Audit		1,700
Miscellaneous		279
Dish charges		212
Equipment lease		4,369
Public Relations		34
Registration		2,845
Library		34
Utilities		380
		<u>112,699</u>
Total indirect expenses	\$	<u>112,699</u>